

CHAPTER 104—S.F.No.986

[Coded]

An act relating to taxation; due date of returns; extension of time; amending Minnesota Statutes 1971, Chapter 270, by adding a section.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1971, Chapter 270, is amended by adding a section to read:

[270.27] TAXATION; DUE DATE OF RETURNS; EXTENSION. When the last day prescribed by law for the payment of any tax to or the filing of any return, statement or document with the commissioner of taxation or the department of taxation falls on Saturday, Sunday or a legal holiday, the performance of such act shall be considered timely if it is performed on the next succeeding day which is not a Saturday, Sunday or legal holiday. For purposes of this section, the last day for the performance of the prescribed act shall be determined by including any authorized extension of time; the term "legal holiday" shall mean any day made a holiday in Minnesota by section 645.44, subdivision 5 or by the laws of the United States.

Sec. 2. This act is effective upon final enactment.

Approved April 13, 1973.

CHAPTER 105—S.F.No.990

An act relating to taxation; providing penalties and interest for nonpayment of tax on petroleum products; amending Minnesota Statutes 1971, Section 296.15, Subdivision 1.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1971, Section 296.15, Subdivision 1, is amended to read:

296.15 TAXATION; PETROLEUM PRODUCTS; NONPAYMENT OF TAX, PENALTIES. Subdivision 1. **PENALTY, INTEREST.** (a) In case a properly licensed distributor, special fuel

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dealer, bulk purchaser or motor carrier does not pay any tax or inspection fee when due, a penalty of one percent per day for the first ten days of delinquency shall accrue, and thereafter the tax, fees and penalty shall bear interest at the rate of six percent per year until paid.

(b) If any person operates as a distributor, special fuel dealer, bulk purchaser or motor carrier without first securing the license required under ~~Minnesota Statutes~~ this chapter, any tax or inspection fee imposed by ~~this chapter 296~~ shall become immediately due and payable. A penalty of 25 percent shall be imposed upon the tax and fee due thereon. The tax, fees and penalty shall bear interest at the rate of six percent per year until paid.

Approved April 13, 1973.

CHAPTER 106—S.F.No.1006

[Coded]

An act relating to taxation; providing for use of certain meters by certain users of special fuels; providing a penalty for violation; amending Minnesota Statutes 1971, Section 296.12, by adding a subdivision.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. Minnesota Statutes 1971, Section 296.12, is amended by adding a subdivision to read:

Subd. 10. TAXATION; SPECIAL FUELS; ACCUMULATING METERS REQUIRED. Every purchaser licensed under subdivision 2 shall make all withdrawals of special fuel except liquefied petroleum gas through an accumulating meter in working order, which shall be provided by such bulk purchaser. Whenever a bulk purchaser fails to comply with the provisions of this subdivision or of any regulations of the commissioner pertinent thereto, the license issued to such bulk purchaser pursuant to subdivision 2 may be revoked by the commissioner.

Sec. 2. This act shall be effective January 1, 1974.

Approved April 13, 1973.

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